IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 31ST MAY 2007 / 10TH JYAISHTA 1929

WP(C).No. 16494 of 2007(L)

PETITIONER:

M.MOHAMMED HAJI, PROP., CENTRAL WOOD INDUSTRIES, PALLIKKARA, KASARGOD.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

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1. INTELLIGENCE OFFICER, SQUAD NO.II, AGRICULTURAL INCOME TAX & SALES TAX, KASARGOD.

2. DEPUTY COMMISSIONER, COMMERCIAL TAXES, KASARGOD.

3. COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.16494 of 2007

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Dated this the 31st day of May, 2007.

JUDGMENT

The petitioner is challenging Ext.P5 whereunder the Commissioner has confirmed penalty levied on petitioner under Section 45A of the KGST Act. Even though there is no scope for interfering with the findings on evasion of tax, having regard to the fact that petitioner's is a small saw mill where both sale as well as cooli sawing take place, I feel levy of maximum penalty is not justified. Accordingly I dispose of the W.P. modifying Ext.P5 by reducing penalty from Rs.36,000/- to Rs.20,000/- (Rupees twenty thousand).

C.N.RAMACHANDRAN NAIR
Judge

pms